A REVIEW OF THE STATE OF THE BRITISH NATION.

Saturday, May 24. 1712.

WE have a Notion relating to Taxes, which tho' true in itself, may be carried up to an Extreme, that is not without its Inconvenience, as it respects Trade, and for this Reason, I crave leave to touch upon it—The Notion is, *That we should lay our Taxes upon our Superfluities,*

That this is true in general, *there is no Question,* and good Management requires it, but we ought to take it in its just Latitudes; that is Tax your Superfluities; *rather than,* or *more than,* or *before* you Tax your Necessaries; but it cannot be understood, that nothing but Superfluities must be Tax'd, especially when the Exigencies of the Government require greater Supplies than our Superfluities can pay.

It remains then to Enquire;

1. Whether this is not our present Circumstance? And in order to this, it will also necessarily come to Enquire;
2. What is to be reckoned in the Class of Superfluities?
3. What in these Class of Necessaries?

4. How

4. How far even our Superfluities become Neceſſaries?

In the due Enquiry into all theſe Particulars, will naturally occur almoſt all the Queſtions which relate to Trade, Taxes, and publick Wealth, and which are now upon Debate before us.

I need ſay little to the *firſt Queſtion*; I believe every one will allow, that our preſent Circumſtances are ſuch, that not our Superfluities only, but our Neceſſaries, put all together, are little enough, and that if the War go on, they muſt all be Tax'd, one as well as the other, to carry it on.

I have met with two mighty Popular Things much in the Mouths of our Party-Men, being the Extremes of both Sides, and perhaps moſt in the Mouths of thoſe who underſtood leaſt of the Things, eſpecially of the Reaſons of them; theſe are,

1. That we are able to carry on this VVar many Years, and can eaſily raiſe Funds enough, and that without Oppreſſing our People.
2. That the Nation is over Head and Ears in Debt, that Debt encreaſing every Year upon us; ſo that in the End, we ſhall not be able to ſupport it, and that our Poſterity will never be willing to pay it; and that it has been a Cheat upon the Nation, to raiſe Funds of Credit when they might have rais'd the Money.

I ſay theſe are the Extremes on both Sides, and I think neither of them are right.

I am none of thoſe that would diſcourage our People in their chearful Contributing to the preſent VVar, or indeed to any publick Burthen Legally laid upon the Nation; and I doubt not VVays and Means may, and will be found out by the Parliament, as long as her Majeſty thinks fit to carry on the VVar; but I ſhall not Compliment either the People or the Parliament ſo much, as to ſay, that it ſhall not both Preſs and Oppreſs the whole Nation to do ſo, and this I ſhall ſpeak to in its Courſe — I know our Projectors Heads are full of fancy'd Funds, and many a fine Caſtle in the Air they build every Year.

So Hypocondriack Fancies Repreſent,
Ships, Armies, Battles in the Firmament;
But ſteady Eyes the Exhalation ſolve,
And all to their firſt Matter Cloud, reſolve,

Theſe People talk of Millions and Thouſands, and raiſing Taxes without Burthening the People; but I never yet ſaw one of their Exhalation Projects, but what vaniſh'd into its firſt Matter, *meer Project*, in which, the only certainty that generally appear'd, was that of a good Reward, Place or Penſion, for the Projector.

Taxes are Things that muſt contain Subſtance, and when laid, muſt be paid, otherwiſe it is in vain to propoſe them as Funds for Loans of Money — And therefore it has been the VViſdom of the Parliament, always to reject Improbabilities and Uncertainties, nor have they learnt that VViſdom, without paying dear for their Experience, witneſs the unſufferable Defects ariſing from liſtening to Projectors and Scheme Makers, in the firſt Years of the VVar, of which this was truly ſaid;

With Funds Inſufficient,
And Taxes Deficient,
And Debts which are innumerable.

To prevent the like, I ſay it is the VViſdom of the Parliament not to build upon empty Projects, but upon the ſolid Baſis

Basis's of Substantial Things; such are our Taxes upon the solid Estates of our People, upon the Consumption of our own Produce, and upon Trade — The First is the Land-Tax and VVindow-Tax, The second, Salt, Malt, Coal, Candle, Leather, with the Excises upon Liquor, &c. The third, our Customs and Imposts on *Foreign Trade*, all these have their Share in the present Burthen, I will not say they bear an equal Proportion; I must own, I think, we are inexpressibly mistaken in the Matters of Equality, I mean between Landlord and Tenant, between Trade and Land, between City and Country, and between one part of that Country and another; but of these hereafter.

In considering, as above, how the VVisdom of Parliament provides to Burthen those Things only as Funds, for Payment of Interest on Money Advanc'd, which have a probable certainty of Raising the Money, it occurs to me again, to add something relating to what I said in my last Paper, *viz.* This VVisdom also is exerted, in proportioning every Tax to the Rational Capacity of the Thing Tax'd; not to do this, would be, as before, to Entail most certain Deficiencies upon themselves, lessen, nay destroy, the Credit of Funds, have all their VVork to do over again at the next Session, and at the last, be able to borrow nothing.

The Taxing a Nation, is like a Physician breathing a Vein in a Patient, the Skill of which, depends upon the choosing the proper Vein to Bleed, and knowing what quantity of Blood to draw; a defect in either of these, may either lose a little Blood of the Patient to no purpose, or Bleed him to Death, and so Kill instead of a Cure.

Abating the coarseness of the Simily, without any Apology to our Representatives, they may bleed the Nation to Death, as well in the *Trade-Vein* as in the *Land-Vein*: Wealth, like the Blood in the Body, makes its Circulation in exact Proportions through every Part: The least Article of Trade, as the smallest Capillary Vein, contains its share of the Vital Moisture, and if Exhausted, will be felt by the whole Body.

If you check the Employment of one Family, that one Family Employs itself in something else, and this is not felt, say our Superficial Trade Politicians, by the whole; but it is a Ridiculous Mistake, for that Family must get its Bread in something, which supply'd some other Family with Bread before; like a great Weight, if you take a Pound from it, 'tis not felt——Yet it is true, that it is a Pound lighter than it was before; the same holds good, and with much more effect in Things of greater Consequence.

If by heavy Taxes you stop the Import of any one Article which we Imported before, *What follows?* Suppose it small, suppose the whole Quantity Amounted but to one Ships Freight — Let us state how many Articles is it felt in.

1. So much Custom is paid less *per Ann.* as the Loading of that one Ship paid.
2. So much Deficiency in the Fund, to which that Duty was appropriate.
3. So much more Tax must be laid on something else, to make good that Deficiency.
4. That New Duty by the same Inadvertency, may occasion the like Interruption in some other Article.
5. So much Discouragement to our Navigation, is given, by one Ship less sent to Sea every Year.

6 So

6, So many leſs of our Seamen are Employ'd, as that Ship requir'd to Navigate it.

7. So many leſs are uſed of all the Materials, Labour of People, and long *&* *catera's* taken up in fitting out that Ship.

8. So many leſs of our Manufactures or Produce of the Country are Exported.

I might run this out to an inconceivable length, but this will ſuffice —— If our Phyſicians bleed us Moderately, and by juſt Proportions, every part may Contribute, and the whole remain in Health, but ſome Veins let out the Spirits faſter than others; I may proceed to let them ſee which may bear and which not, where the Proportions are unequal and where they may be alter'd; where Trade is over-burthen'd or neglected, and where not; at preſent I regard not this or that Caſe, be it *African* Trade, *Eaſt-India* Trade, Fiſhing Trade Manufacturing Trade, or what elſe; if any of theſe are ſuffer'd to run too freely, you will ſoon feel it in the whole, and if Trade be Ruin'd and Oppreſs'd, the Land will be made ſenſible of it by Ways every one does not foreſee, but of this in its Courſe.

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